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JUN 16 2006

OFFICE OF U.S. DISTRICT JUDGE
BRUCE S. JENKINS
U.S. DISTRICT COURTIN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, CENTRAL DIVISION

2006 JUL -5 P 5:23

UNITED STATES OF AMERICA,

: Case No. 2:06CV172 BSJ

DISTRICT OF UTAH

Petitioner,

:

BY: _____
DEPUTY CLERK

v.

:

**ORDER ADOPTING REPORT
AND RECOMMENDATION**

STEVEN R. THAYER,

:

District Judge Bruce S. Jenkins
Magistrate Judge Brooke Wells

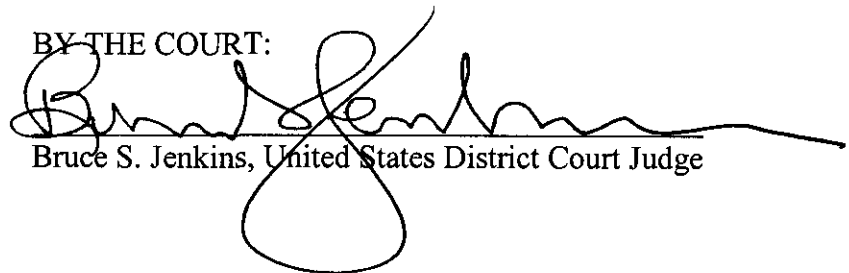
Respondent.

:

The United States of America filed a petition to enforce its September 27, 2005 IRS Summons ("the Summons") pursuant to 26 U.S.C. §§ 7402(b) and 7604(a). This Court issued an Order to Show Cause on March 1, 2006, which referred this matter to Magistrate Judge Wells under 28 U.S.C. § 636(b)(3) and directed her to hear the evidence and make a written recommendation to this Court for proper disposition. United States v. Jones, 581 F.2d 816, 817 (10th Cir. 1978) (referring IRS summons enforcement to magistrate judge under 28 U.S.C. § 636(b)(3)). After reviewing the record de novo, I adopt the Magistrate Judge's Report and Recommendation and find that Respondent has failed to show cause why he should not be compelled to comply with the Summons. Consequently, I order Respondent to provide to the IRS the information requested in the Summons **within 20 days** after service upon Respondent of this Order.

DATED this 5th day of June 2006.

BY THE COURT:



Bruce S. Jenkins, United States District Court Judge

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I am an employee of the United States Attorney's Office for the District of Utah, and that a copy of the foregoing Order was mailed, postage prepaid, this 15th day of June, 2006 to the following:

Steven R. Thayer
8082 W. Thoreau Dr.
Magna, UT 84044

A handwritten signature in black ink, appearing to be "STEVEN R. THAYER", written over a horizontal line.